IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA

Hazella P. Colter,)
Plaintiff,) C/A No.: 3:05-2103-MBS -JRM)
VS.)
Mark W. Everson, Commissioner,	ORDER
Defendant.))
)

Plaintiff Hazella P. Colter, appearing pro se, filed a complaint on July 25, 1005 seeking review of a levy imposed by the Internal Revenue Service. In accordance with 28 U.S.C. § 636(b) and Local Rule 73.02, D.S.C., this matter was referred to United States Magistrate Judge Joseph R. McCrorey for pretrial handling. The Magistrate Judge issued an order on August 2, 2005, informing Plaintiff that she was responsible for service of process of the complaint upon Defendant Commissioner, the United States Attorney for the District of South Carolina, and the Attorney General of the United States. Plaintiff was cautioned that her failure to effect service within 120 after the complaint was filed would subject her case to dismissal under Fed. R. Civ. P. 4(m) and Local Civil Rule 4.01, D.S.C. There being no evidence approximately six months after the complaint was filed that Plaintiff has complied with Rule 4(m), the Magistrate Judge recommended the within action be dismissed without prejudice. Plaintiff filed no response to the Report.

The Magistrate Judge makes only a recommendation to this court. The recommendation has no presumptive weight. The responsibility for making a final determination remains with this court.

Mathews v. Weber, 423 U.S. 261, 270 (1976). The court is charged with making a de novo determination of any portions of the Report and Recommendation to which a specific objection is made. The court may accept, reject, or modify, in whole or in part, the recommendation made by

the Magistrate Judge or may recommit the matter to the Magistrate Judge with instructions. 28 U.S.C. § 636(b)(1). In the absence of objections to the Report, this court is not required to give any explanation for adopting the recommendation. <u>Camby v. Davis</u>, 718 F.2d 198, 199 (4th Cir. 1983).

The court has thoroughly reviewed the record. The court concurs in the Report and Recommendation of the Magistrate Judge and incorporates it herein by reference. The case is dismissed without prejudice.

IT IS SO ORDERED.

/s/ Margaret B. Seymour
United States District Judge

February 7, 2006

Columbia, South Carolina

NOTICE OF RIGHT TO APPEAL

Plaintiff is hereby notified that she has the right to appeal this order pursuant to Rules 3 and 4 of the Federal Rules of Appellate Procedure.